

Cumulative Table of Nonrule Policy Documents

Digest	Published	Digest	Published
ALCOHOL AND TOBACCO COMMISSION			
16: Use of wine retailers permits (type 303 permits, as provided for by IC 7.1-3-14-1 and IC 7.1-3-14-3) as underlying permits for ABC type 210-1 permits (as provided for by IC 7.1-3-20-11.5) is not authorized by Title 7.1 (4/3/01)	24 IR 2927		
17: Alcohol and tobacco commission application of statute and rule regarding issuance of permits to premises in proximity to churches and schools (8/16/01)	25 IR 240		
ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF			
Commissioner's Bulletins:			
Scoring of hazardous substances response sites using the Indiana Scoring Model (ISM)			
12/7/00	24 IR 1184		
12/7/01	25 IR 1370		
Air Pollution Control Board:			
Air-0027-NPD: Open burning of motor vehicles for firefighter training (5/12/01):	24 IR 2927		
Solid Waste Management Board:			
Waste-0012-NPD: Rejected load manifest signatures, rejected load manifest distribution, and rejected mixed load procedures (4/17/01)	24 IR 2929		
Waste-0039-NPD: Excess liability trust fund/risk integrated system of closure (3/20/01)	24 IR 2597		
Waste-0044-NPD: F006 Recycled Wastes: Allowing LQGs 180 (or 270) Days Accumulation (2/15/01)	24 IR 1986		
Waste-0046-NPD: Risk Integrated System of Closure (RISC), Technical Guide and Users Guide (2/15/01)	24 IR 1986		
Waste-0049-NPD: Voluntary remediation program community relations plan (4/20/01)	24 IR 2598		
Water Pollution Control Board:			
Water-003-NRD: Combined sewer overflow (CSO) long term control plan use attainability analysis guidance (12/14/01)	25 IR 1370		
FIRE AND BUILDING SERVICES, DEPARTMENT OF			
Variance filing process	24 IR 4295		
HEALTH, INDIANA STATE DEPARTMENT OF			
Income eligibility guidelines for the MCH/CSHCS/Hoosier Healthwise programs based on Health and Human Services poverty income guidelines (3/01)	24 IR 2600		
INSURANCE, DEPARTMENT OF			
Bulletins:			
103: Full and final discretion clauses in group health contracts (5/8/01)	24 IR 2930		
105: Voluntary expedited filing procedures for insurance applications to meet disclosure obligations of depository institutions under Section 305 of the Gramm-Leach-Bliley Act (7/10/01)	24 IR 3833		
LABOR, DEPARTMENT OF			
BuSET training courses (4/1/01)	24 IR 4295		
Notice of significant changes in enforcement of injury and illness record keeping regulations	25 IR 947		
Notice of changes in enforcement of steel erection regulations	25 IR 1376		
Policy Documents:			
01-02: Local emphasis program: Fall protection	25 IR 947		
01-03: Local emphasis program: Grey and ductile iron foundries	25 IR 948		
01-04: Local emphasis program: Meat products processing facilities	25 IR 949		
01-05: Local emphasis program: Scaffolds	25 IR 950		
NATURAL RESOURCES COMMISSION			
Information Bulletins:			
30: Mountain bikes on DNR properties	24 IR 2262		
31: Fishing tournament organizational meeting protocols	24 IR 3299		
REVENUE, DEPARTMENT OF STATE			
Audit-Grams:			
17: Corporate partner distributions - adjusted gross income tax (2/27/01)	24 IR 2602		
18: Packaging and wrapping materials and equipment (3/26/01)	24 IR 2604		
19: Prepaid telephone calling card (5/7/01)	24 IR 2930		
20: Property purchased or used in Indiana (5/10/01)	24 IR 2931		
21: Qualified sub chapter S subsidiary (10/12/01)	25 IR 951		
Commissioner's Directives:			
4: Collection of tax from transient merchants (11/00)	24 IR 1191		
Departmental Notices:			
2: Prepayment of sales tax on gasoline (7/1/01)	24 IR 2932		
2: Prepayment of sales tax on gasoline (12/1/01)	25 IR 953		
Information Bulletins:			
2: Sales tax - warranties and maintenance contracts (11/00)	24 IR 1192		
3: Income tax - payment of Indiana estimated tax by individuals (1/01)	24 IR 1538		
14: Income tax - income tax credit for donations to colleges (11/00)	24 IR 1193		
15: Income tax - extension of time to file Indiana corporation tax returns and recognition of the federal extension of time to file Indiana corporation income tax returns (9/01)	25 IR 240		
16: Income tax - use of federal Form W-2 for reporting Indiana state and county taxes withheld (1/01)	24 IR 1539		
18: Income tax - instructions for obtaining extensions of time to file Indiana individual income tax returns (9/01)	25 IR 241		
26: Income tax - general information concerning filing requirements and specific tax benefits available to the elderly (11/00)	24 IR 1194		
27: Income tax - Indiana adjusted gross income tax applicable to military personnel (6/01)	24 IR 3836		
28: Income tax - application of state and county income taxes to residents with out-of-state income and nonresidents with Indiana source income (9/01)	25 IR 571		
33: Income tax - withholding requirements for nonresident employees (12/00)	24 IR 1540		
38: Income tax - renter's deduction (11/00)	24 IR 1196		
39: Income tax - guidelines for reporting income from Indiana sources by nonresident individuals (6/01)	24 IR 3837		
41: Sales tax - sales tax application to furnishing of accommodations (10/00)	24 IR 1197		
42: Income tax - Indiana income tax forms and schedules (11/00)	24 IR 1198		
50: Income tax - requirements for certain information returns for Indiana income tax purposes (6/01)	24 IR 3838		
52: Income tax - withholding information for part-time employees and other miscellaneous withholding requirements (9/01)	25 IR 573		
55: Income tax - determination of residence for individuals leaving Indiana for employment in a foreign country (9/01)	25 IR 242		
60: Sales tax - construction contractors (11/00)	24 IR 1200		
60: Income tax - tax of unemployment compensation benefits (9/01)	25 IR 954		
66: Income tax - enterprise zones (11/00)	24 IR 1202		
68: Sales tax - state educational institutions (1/98)	24 IR 2604		
70: Income tax - disability income deduction (11/00)	24 IR 1204		
73: Income tax - taxability of not-for-profit water, or sewage, conservancy, and solid waste districts (9/01)	25 IR 244		
76: Income tax - claim for refund of county tax for certain unemployed taxpayers (8/00)	24 IR 1205		
86: Income tax - independent contractors responsibility for income tax reporting and withholding (7/01)	24 IR 3839		
87A: Income tax - residential historic rehabilitation credit (9/01)	25 IR 244		
90: Income tax - state universities and colleges (11/00)	24 IR 1205		
91: Income tax - re-refined lubrication oil facility tax credit (9/01)	25 IR 246		
In Regards to the Matter of:			
Docket No. 01-0070: Improved Benevolent Protective Order of Elks, Lodge #772, et al.	25 IR 1377		

Cumulative Table of Nonrule Policy Documents

Digest	Published	Digest	Published
Docket No. 01-0209: Indiana Black Expo Economic Development Corporation	25 IR 1379	94-0668 IT (Supplemental) (1986-89): Best information available; foreign source dividends; tax administration - negligence penalty	24 IR 2028
Letters of Findings:		94-0893 ITC (Supplemental) (1985 and 1988-92): Receipts from retail sales; receipts from "remanufacturing" activities; interstate sales	24 IR 2634
Charity Gaming:		95-0384 (1987-89): Gross income tax base for 1987-89 - Exclusion of sales under the Interstate Commerce clause exemption	24 IR 2264
00-0391 CG: Lease of facilities and personal property; continuous existence; operator membership requirements	24 IR 2955	95-0431 (Corporation) (1989-93): Assessment of proposed federal RAR adjustment prior to issuance of the final federal RAR - adjustment of federal taxable income; gross income tax credit; adjusted gross income calculation	24 IR 3840
01-0037 CG: Operator membership requirement; management of conduct of events; grounds for penalties; additional penalties	24 IR 2632	95-0625 (Corporate) (1991-93): Liability of taxpayer for sales to out-of-state buyers; tax administration - penalty	25 IR 574
01-0104 CG: Qualified organization	25 IR 621	96-0050 (Corporation) (1989-93): Assessment of proposed federal RAR adjustment prior to issuance of the final federal RAR - adjustment of federal taxable income; gross income tax credit; adjusted gross income calculation	24 IR 3840
Cigarette Tax:		96-0052 (Corporation) (1989-93): Assessment of proposed federal RAR adjustment prior to issuance of the final federal RAR - adjustment of federal taxable income; gross income tax credit; adjusted gross income calculation	24 IR 3840
97-0442 (1993-95): Imposition	25 IR 246	96-0053 (Corporation) (1989-93): Assessment of proposed federal RAR adjustment prior to issuance of the final federal RAR - adjustment of federal taxable income; gross income tax credit; adjusted gross income calculation	24 IR 3840
Controlled Substance Excise Tax:		96-0144 (1992-94): Taxability of corporate officer's compensation consisting of the payment of life insurance premiums	24 IR 3844
93-0185 CSET (1992): Imposition	24 IR 2263	96-0301 ITC (1992-94): Foreign dividend deduction; procedural issues; business income	24 IR 3845
93-0771 CSET (1993): Imposition	24 IR 1988	96-0466 (Corporate) (years ending 3/31/92-94): Imposition of gross income tax on sales of products in Indiana; tax administration - interest	24 IR 1541
93-0775 CSET (1993): Imposition	24 IR 2264	96-0591 ITC (1991-93): Foreign dividend deduction; tax administration - waiver of penalty	24 IR 2607
94-0002 CSET (1993): Imposition	24 IR 3300	97-0043 ITC (Corporation) (1990-92): Inter-company sales; proceeds from asset sales; state income tax; interest income from U.S. obligations; qualifying dividend deduction; federal taxable income adjustment; non-business income; payments; out-of-state sales	24 IR 3847
94-0642 CSET (Supplemental) (1994): Imposition	24 IR 2028	97-0064 (Corporation) (tax year ending 3/31/94): Disallowance of taxpayer's nonbusiness income deduction on Indiana corporation income tax return - litigation settlement income characterized as business or nonbusiness income	24 IR 2608
94-0874 CSET (1994): Imposition	24 IR 3300	97-0175 (1993-95): Imposition of tax on nonresident or nondomiciliary taxpayer - receipt of gross income by agent - co-op advertising; imposition of tax on business income derived from sources within Indiana - apportionment of business income - sales factor	24 IR 3849
94-0875 CSET (1994): Imposition	24 IR 3301	97-0192 ST (1987-95): Sole proprietor; tax administration - best information available, penalty	24 IR 1545
94-0895 CSET (1994): Imposition	24 IR 1989	97-0234 ITC (1991-94): State income tax addback; federal credit; nonbusiness income; partnership income; waiver of penalty	24 IR 4299
97-0603 CSET (1997): Imposition	24 IR 2271	97-0409 AGI (1989-93): Credit for income taxes paid to another state	24 IR 3303
97-0604 CSET (Supplemental) (1997): Imposition	24 IR 2294	97-0447 IT (1993-95): Industrial processing	24 IR 2267
99-0648 CSET (1998): Imposition	24 IR 2624	97-0475 ITC (1991-94): Application	24 IR 1211
00-0034 CSET (1998): Imposition	24 IR 2625	97-0476 (Supplemental) (Corporate) (1991-93): Apportionment factor calculations	24 IR 2031
00-0433 CSET (2000): Imposition	24 IR 2629	97-0477 (1992-95): Whether taxpayer is a manufacturer entitled to claim exception from the gross income tax under the Interstate Commerce clause; abatement of ten percent negligence penalty	24 IR 1995
01-0125 CSET (1998): Imposition	25 IR 623		
01-0126 CSET (1998): Imposition	25 IR 624		
Financial Institutions Tax:			
96-0643 FIT (1992-94): Combined/unitary reporting	24 IR 3302		
98-0338 (1993-96): Add back of state taxes based on or measured by income - Michigan single business tax; determining bad debt addback	24 IR 2000		
99-0140 FIT (1994-96): Add back of state and local taxes	24 IR 3865		
99-0145 (1992-96): Whether IRC 265 and 291 expenses should be deducted from the denominator of the apportionment factor; whether foreign exchange income should be deducted from the denominator of the apportionment factor for purposes of determining the financial institutions tax; whether taxpayer, as a bank holding company and its various subsidiaries, constitute a unitary group; constitutionality of the application of the apportionment method for unitary groups filing a combined return; abatement of the ten percent negligence penalty	24 IR 2946		
00-0059 (1995-97): Resident taxpayer credit; state tax liability credits - enterprise zone loan interest tax credit	24 IR 4315		
00-256 (1996-97): Taxpayer's qualifications to file under Indiana's financial institution tax - Conducting the business of a financial institution	24 IR 1229		
00-256 (Supplemental) (1996-97): Taxpayer's qualifications to file under Indiana's financial institution tax	24 IR 3871		
00-0256 (Second Supplemental) (1996-97): Service fee income from securitizations as a qualifying transaction under the financial institutions tax	24 IR 4331		
Fuel Tax:			
00-0075 PUF (2000): Assessment	25 IR 609		
00-0343 (1992-96): Estoppel	24 IR 2019		
00-0382 (1995-97): Import of fuel to Indiana; export exemption; dyed fuel deliveries; transmix fuel transfer; exchange; dyed fuel; debit/credit entries	25 IR 274		
00-0399 PUF (2000): Civil penalty	24 IR 2022		
00-0457 PUF (2000): Civil penalty	24 IR 3315		
Income Tax (Gross, Adjusted Gross, and Supplemental Net):			
92-0017 (1986-90): Games of chance; tax administration - penalty, interest	24 IR 1208		

Cumulative Table of Nonrule Policy Documents

Digest	Published	Digest	Published
97-0521 (Corporate) (1993-95): Reallocation of taxpayer's sales to Indiana - Throw-back sales	24 IR 2268	98-0721 (1994-96): Combined filing; tax administration - negligence penalty	25 IR 1386
97-0533 (Corporate) (1992-94): Foreign source dividends	24 IR 2270	98-0732 (1993-96): Scientific equipment sales	25 IR 963
98-0004 (Corporate) (1993-94): Consolidated return	24 IR 2935	98-0734 (Individual) (1994-96): Best information available (BIA)	24 IR 2942
98-0010 ITC: Treasury stock; distributive shares; computational error; resource recovery system; foreign source dividends; attribution of payroll expenses; intercompany transfers; nonbusiness income; treasury stock receipts; research expense credit; negligence penalty	25 IR 577	98-0779 (fiscal years ending 12/23/92, 1/31/93, 1/31/94, 1/31/95, 1/31/96, and 1/31/97): Tax administration - penalty	24 IR 3864
98-0035 ITC (1991-93): Business income; deconsolidation; sales factor reduction for out-of-state sales; Indiana research expense credit; negligence penalty	24 IR 3304	99-0029 (1997): Low rate versus high rate classification of income received from sale/leaseback of production equipment	25 IR 601
98-0084 (Corporate) (1990-93): Student loan marketing; apportionment of payroll on a mileage basis; Indiana sales numerator	24 IR 1217	99-0144 ST (1996-97): Sole proprietor; tax administration - best information available, penalty	24 IR 1548
98-0084 (Supplemental) (Corporate) (1990-93): Verification of interest derived from government student loan marketing association obligations; apportionment of taxpayer's payroll based on mileage; application of the throw-back rule to income received by taxpayer's subsidiaries	25 IR 982	99-0151 FIT (1994-96): Leasing activities; depreciation deduction	25 IR 965
98-0105 (1994): Imposition of gross income tax; tax administration - penalty	24 IR 3855	99-0188P (1994, 1996, and short years 6/30/95 and 12/31/95): Tax administration - penalty	24 IR 2620
98-0142 (1994): Imposition of gross income tax; tax administration - penalty	24 IR 3856	99-0197 (1993-95): Payroll factor	24 IR 3310
98-0152 (Individual) (1993): Imposition	24 IR 1997	99-0237 (1995-97): Add back property taxes	24 IR 2948
98-0177 (Corporate) (1993-94): Consolidated return	24 IR 2935	99-0293 (1993-95): Sales factor denominator; foreign source dividends; interest and royalties as business income	24 IR 1223
98-0201 (1993-3/24/95): Payments from joint venture partner; resource recovery system depreciation; gain on accounts receivable; enterprise zone apportionment; income received pursuant to memorandum of understanding; tax administration - penalty	24 IR 2936	99-0351 (1991-97): Assessment against nonresident taxpayer's receipts acquired under a contract for work to be performed in Indiana; request for abatement of the ten percent negligence penalty; request for abatement of interest	25 IR 605
98-0242 (Corporation) (1992-95): Negative nonbusiness income claimed by the taxpayer - net expenses resulting from aircraft accident; apportionment of partnership income - inclusion of joint ventures' gross receipts in the sales factor; abatement of ten percent negligence penalty	24 IR 2612	99-0352 (1995-97): Apportionment of out-of-state taxpayer's Indiana source franchise fee income	24 IR 4308
98-0242 (Supplemental) (Corporation) (1992-95): Apportionment of taxpayer's 1992 Indiana source income; abatement of ten percent negligence penalty	25 IR 628	99-0376 (Corporate) (1995-97): Net operating loss	24 IR 2622
98-0247 (1994-96): Imposition of gross income tax; construction allowances; taxation of corporate partner; tax administration - penalty	24 IR 3858	99-0400 (Corporate) (1991-95): Apportionment calculations	25 IR 968
98-0267 ITC (1992-94): Sales factor; negligence penalty	24 IR 1998	99-0428 ITC (1995-97): Constructive receipt	25 IR 970
98-0339 (1993-95): Leased equipment; tax administration - negligence penalty and interest	24 IR 2939	99-0475 (1996-98): Withholding gross income tax for nonresident contractors - interstate commerce exemption; request for abatement of the negligence penalty	24 IR 1549
98-0360 (1987-96): Intangibles; penalty	25 IR 588	99-0591 (1995): Sale of assets of Indiana; tax administration - penalty	24 IR 2949
98-0419 (1994-95): Interstate transportation	24 IR 2272	99-0593P (1997): Tax administration - penalty, interest	25 IR 971
98-0429 (Corporation) (1994-96): Foreign source dividends expenses; equitable adjustment to sales factor denominator; addback of state taxes based on or measure by income; equitable abatement of accumulated interest	24 IR 2941	99-0607 (1993-97): Applicability of the state's gross income tax to out-of-state taxpayer's source income; abatement of the ten percent negligence penalty	24 IR 3312
98-0448 (fiscal years ending 10/31/92, 10/31/93, 10/31/94, and 10/31/95): Tax administration - penalty, interest	25 IR 594	00-0008 (1995-97): Tooling sales; high rate tax; tax administration - penalty	25 IR 1391
98-0457 (Corporate) (1989-93): Foreign source dividends/expense deduction	24 IR 2614	00-0078P (Corporate) (1998): Penalty	24 IR 2009
98-0480 (1995-96): Unitary (combined) filing status	25 IR 250	00-0114P (Supplemental) (1997): Ten percent negligence penalty assessed for late payment of Indiana corporate income tax	24 IR 1235
98-0501 (1992-94): Net operating loss limitations	24 IR 2001	00-0116 (Individual) (1997-98): Imposition	24 IR 1227
98-0568 (Corporate) (1994-96): Foreign currency rate exchange gain; applicability of the throw-back rule; exclusion of taxpayer's out-of-state tooling from the property factor based on a de minimis exception	25 IR 253	00-0126 (1995-97): Construction allowances	24 IR 4317
98-0675 IT (1993-94): Telecommunications services	25 IR 600	00-0127 (1995-97): Advertising income; tax administration - abatement of penalty	25 IR 611
98-0712 (Corporation) (1994-95): Distributive share of corporate partner - including partner's loss as a portion of the distributive share of a corporate partner; allocation of income from corporate partners - direct allocation of partner's income to the corporate partners; abatement of 10 percent negligence penalty - reasonable cause for abatement	24 IR 4302	00-0182 (Individual) (years ended 12/31/96, 12/31/97, and 12/31/98): Nonfiler IT-40	24 IR 2951
		00-0189 (1996-98): Applicability of the adjusted gross income tax to that portion of lease payments designated as property tax; denial of tax refund for calendar year ending June 30, 1995; abatement of the 10 percent negligence penalty	25 IR 264
		00-0214 (1996-97): Add back of state income taxes; tax administration - penalty	25 IR 266
		00-0215 (1996-97): Add back of state income taxes; tax administration - penalty	25 IR 266
		00-0225 (Corporate) (1998): Penalties and interest incurred as a result of taxpayer's erroneous treatment of LIFO recapture	24 IR 2280
		00-0246P (Corporate): Penalty	24 IR 2016
		00-0279 AGI (1997-99): Imposition	24 IR 2018
		00-0297 (Individual) (1999): Credit for local taxes paid outside Indiana	24 IR 2627

Cumulative Table of Nonrule Policy Documents

Digest	Published	Digest	Published
00-0306 (Corporate) (1998): Addback of property taxes	24 IR 2281	01-0157 (1997-99): Discharge in bankruptcy	25 IR 1399
00-0324 AGI (1998): Imposition	24 IR 1551	01-0168P (1990-96 and fiscal years 9/30/97, 9/30/98, and 9/30/99): Tax administration - penalty	25 IR 625
00-0325 AGI (1998): Imposition	24 IR 1553	01-0176P (Fiscal years ended 1/28/96, 2/2/97, and 2/1/98): Tax administration - penalty	25 IR 626
00-0357P (1996-98): Tax administration - penalty	24 IR 1232	01-0187P (Fiscal years ended 6/30/97-99): Tax administration - penalty	25 IR 977
00-0358P (1997-98): Tax administration - penalty	24 IR 1232	01-0205P (2000): Tax administration - penalty	25 IR 977
00-0359P (1998): Tax administration - penalty	24 IR 3868	01-0218P (2000): Tax administration - penalty	25 IR 978
00-363P (fiscal year ended 9/30/98): Tax administration - penalty	24 IR 1554	01-0219P (Fiscal year ended 1/29/00): Tax administration - penalty	25 IR 979
00-364P (1997): Tax administration - penalty	24 IR 1233	01-0221P (1998): Tax administration - penalty	25 IR 980
00-0366 (Individual) (1998-99): Prison investment credits - application; tax administration - penalty	24 IR 2628	01-0222P (Individual) (2000): Tax administration - penalty, interest	25 IR 980
00-0384 AGI (1998): Imposition	24 IR 2284	International Fuel Tax Agreement:	
00-0400 (12/31/99): Tax administration - application of payment	25 IR 972	96-019 IFTA (1993-94): Motor carrier - leases	25 IR 1382
00-0407 (Individual) (1997-99): Failure to file returns; tax administration - penalty	25 IR 973	97-016 IFTA (1993-96): Tax administration - penalty	24 IR 4297
00-0408 (1995-97): Applicability of the state gross income tax to taxpayers' procurement and transfer of steel products	25 IR 974	99-0119 (1995-97): Sufficiency of documentation	25 IR 603
00-0409 (1995-97): Applicability of the state gross income tax to taxpayers' procurement and transfer of steel products	25 IR 974	Motor Carrier Fuel Tax and Surtax:	
00-0414P (1996-98): Tax administration - penalty	24 IR 1555	98-0003 MCFT (1996): Motor carrier fuel tax and surtax	24 IR 2934
00-0417P (1996-98): Tax administration - penalty	24 IR 2285	Motor Vehicle Excise Tax:	
00-0426P (1999): Tax administration - penalty	24 IR 2025	97-0201 MVE (1995): Imposition	24 IR 1209
00-0432P (1997-98): Tax administration - penalty	24 IR 2026	Retail Tax:	
00-0440 (1996-98): Taxation of reimbursements; intangible interest income; business/nonbusiness income; tax administration - abatement of penalty	25 IR 614	96-0110 ST (1993-95): Required environmental control equipment; agricultural equipment	24 IR 3842
00-0449 (1998): Tax administration - penalty; tax administration - interest	25 IR 618	97-0028 SLF (Supplemental) (1992-95): Prescription safety glasses; statute of limitations	25 IR 627
00-0450P (Individual) (1999): Tax administration - late payment penalty	24 IR 2027	97-0500 (1988-96): Calculation and imposition of the state gross retail tax and use tax; abatement of the ten percent negligence penalty	24 IR 3853
00-0461 (Individual) (1999): Social Security benefits subject to Indiana individual income tax; demand for abatement of interest	24 IR 2957	98-0195 (Supplemental) (1992-94): Materials incorporated into realty - Agreements to improve taxpayer's realty characterized as lump sum contracts	24 IR 2294
00-0469P (1995): Tax administration - penalty	24 IR 2287	98-0491 (Supplemental) (1994-96): Sales/use tax assessment on manufacturer's purchase of labels - applicability of the gross retail tax to purchases of UPC/bar code labels affixed to taxpayer's nonreturnable containers and the purchase of printing equipment	25 IR 286
00-0471 AGI (1998): Imposition	24 IR 2288	98-0576 (1995-97): Exemption certificates; unitary transactions; manufacturing exemption; abatement of penalty	25 IR 597
00-0481 AGI (1998-99): Imposition	24 IR 4321	99-0462 (1996-98): Calculation of taxpayer's gross retail tax liability based upon the best information available; request for abatement of the ten percent negligence penalty	24 IR 3866
00-0484P (fiscal years ended 4/1/94, 3/31/95, 3/29/96, 3/28/97, and 4/3/98): Tax administration - penalty	24 IR 2629	00-0056 (1994-98): Assessment of sales tax on equipment leased by parent corporation from taxpayer subsidiary corporation	24 IR 4313
01-0033P (1995-98): Tax administration - penalty	24 IR 2631	00-0057 (1994-98): Assessment of sales tax on equipment leased by parent corporation from taxpayer subsidiary corporation	24 IR 4313
01-0042 (Individual) (year ended 12/31/99): Indiana county tax	24 IR 2961	00-0209 (1996-98): Manufacturing exemption; tax administration - records, abatement of penalty	24 IR 2952
01-0043P (1998): Tax administration - penalty	24 IR 4322	00-0259 ST (1997-98): Imposition	24 IR 2017
01-0055P (1996-98): Tax administration - penalty	24 IR 2964	01-0145 (1998-99): Imposition of sales tax on the sale of school photographs; prospective treatment of sales tax liability	25 IR 1397
01-0069P (Individual) (1999): Tax administration - penalty	24 IR 3316	Sales and Use Tax:	
01-0075P (1996-97): Tax administration - penalty	24 IR 2965	92-0704 (1988-90): Imposition of use tax on hotel supplies purchased by the taxpayer	24 IR 1987
01-0080 (Individual) (1999): Definition of "income" as applied to individual Indiana residents for the purpose of imposing the state's individual income tax; definition of "taxpayer" for purpose of assessing the state's individual income tax	25 IR 619	96-0467 (1992-94): Exemptions - tangible personal property consumed in direct production - water treatment chemicals and anti-scale water treatment chemicals; exemptions - tangible personal property used to produce machinery, tools or equipment - computers, art and graphics software and peripheral equipment	24 IR 1989
01-0084P (1996-98): Tax administration - penalty	24 IR 3316	96-0518 (1993-95): Exemptions - environmental quality compliance	25 IR 954
01-0089P (1996-97): Tax administration - penalty	24 IR 3317	96-0522 (1993-95): Public transportation exemption	25 IR 961
01-0096P (1997 and 1999): Tax administration - underpayment penalty	24 IR 3869		
01-0098P (fiscal year ended 3/31/99): Tax administration - penalty	24 IR 3869		
01-0099 (Individual) (1998-99): Imposition of the state's individual income tax	25 IR 283		
01-0105P (fiscal years ended 9/30/89-9/30/98): Tax administration - penalty	24 IR 3870		
01-0120P (1995-98): Tax administration - penalty	24 IR 4324		
01-0154P (fiscal years ended 8/31/96, 8/31/97, and 8/31/98): Tax administration - penalty	25 IR 285		

Cumulative Table of Nonrule Policy Documents

Digest	Published	Digest	Published
97-0123 ST (1993-95): Sole proprietor; tax administration - best information available, penalty	24 IR 1543	99-0055 (1994-97): Bad debt deduction - Methods used in determining taxpayer's sales and use tax liability; state gross retail tax - equipment used in retail stores - equipment used in preparation of consumer paint products, quality control equipment used at powder coatings plant, safety equipment and supplies used at powder coatings plant, wrapping materials and shipping pallets used at warehouse; abatement of penalty	24 IR 2004
97-0143 ST (1996-97): Sole proprietor; tax administration - best information available, penalty	24 IR 1544	99-0055 (Supplemental) (1994-97): Equipment used in retail stores - in-store equipment used in the preparation of consumer paint products; applicability of the state's gross retail tax to items of manufacturing equipment	24 IR 4327
97-0273 (1995): Applicability of the use tax to taxpayer's airplane purchase	25 IR 576	99-0063 (1995-97): Tax administration - penalty	24 IR 1547
97-0359 (1994-96): Sales and withholding tax - responsible officer liability	24 IR 2933	99-0093 RST (1995-97): Imposition of use tax on corn receiving and storage facilities, lake water in-take system, palletizing equipment, and propylene oxide tanks	24 IR 2277
97-0389 RST (1990-94): Assessment of sales tax on services and tangible personal property sold by funeral home; responsible officer liability	24 IR 1210	99-0117 (1995-97): Tangible personal property; returnable containers; tax administration - negligence penalty	25 IR 1389
97-0614 (1993-97): Sales and withholding tax - responsible officer liability	25 IR 248	99-0124 RST (1991-95): Projection of prior audit results; PAL equipment and leaflets; sensormantic labels; tax administration - penalty	24 IR 3308
97-0614 (Supplemental) (1993-97): Sales and withholding tax - responsible officer liability	25 IR 981	99-0128 ST (1993-97): Manufacturing exemption - forklifts, scissor lift, hoist, shrink-wrap machine; environmental control equipment; steel detailing; negligence penalty - imposition	24 IR 1220
98-0011 (12/31/94-12/31/96): Simulcast services; decoder rental; totalisator services; laundry services	24 IR 2610	99-0170 (1993-97): Sales and withholding tax - responsible officer liability	25 IR 967
98-0075 (1994-96): Imposition of use tax on various pieces of equipment purchased by the taxpayer	24 IR 1212	99-0204 ST (1992-97): Imposition	24 IR 4304
98-0083 RST (1994-96): Service/maintenance agreements	24 IR 1214	99-0245 (1995-97): Machinery; inventory tags; safety equipment; cleaning supplies; paint; tax administration - negligence penalty	24 IR 4305
98-0184P (1996): Tax administration - penalty	24 IR 2611	99-0289P (1995-97): Tax administration - penalty	24 IR 4307
98-0187 (1993-96): Purchases	25 IR 249	99-0454P (1994-96): Tax administration - penalty	24 IR 2622
98-0229 (1994-96): Services	24 IR 1219	99-0465 (1997): Sales and withholding tax - responsible officer liability	24 IR 3311
98-0236 (1994-96): Hangers and pant grippers; mop treatment concentrate; sample population; name tags, emblems, bar codes, and equipment; computer hardware and software; missing invoices	25 IR 585	99-0501 (1996-98): Steel floor grates; boiler vacuum; steel drain covers; front loader tractor	24 IR 4311
98-0269 (1995-96): Cold storage; lump sum contracts	24 IR 1546	99-0557 (1994-98): Proposed assessment of tax	24 IR 1224
98-0390 (1995-97): Packaging and shipping supplies; utilities; gloves	24 IR 3860	99-0634 (Supplemental) (1996-97): All terrain vehicles	24 IR 2638
98-0405 (1994-96): Rental of tangible personal property; tax administration - penalty	24 IR 3863	99-0651 (1991-98): Imposition of gross retail tax on sales of software; tax administration - penalty	25 IR 607
98-0410 (1995-97): Applicability of exemption certificates to sales transactions with two of taxpayer's customers; applicability of the gross retail tax on taxpayer's purchase of reporting services; imposition of the state gross retail tax on taxpayer's purchase of crane rental services; imposition of the state gross retail tax on an invoice for repair of equipment; request for abatement of the ten percent negligence penalty	25 IR 591	99-0660P (1995-98 and short year 5/31/99): Tax administration - penalty, interest	24 IR 1225
98-0447 (1994-96): Contract to furnish and install; change orders; tax administration - penalty	24 IR 2273	00-0001 (1996-97): Riverboat casino; computer software; lump sum or time and materials contracts	25 IR 258
98-0449 (1993-95): Tax administration - penalty	24 IR 4301	00-0010 (1996-97): Riverboat casino; credits; gaming equipment; kitchen equipment; tax administration - penalty	25 IR 260
98-0491 (1994-96): Applicability of the gross retail tax to purchases of UPC/bar code labels affixed to taxpayer's nonreturnable containers; assessment on electrical consumption - results of energy consumption audit; assessment on certain equipment - manufacturing equipment used in the direct production of taxpayer's tangible personal property; assessment on packaging materials placed within shipping enclosures; abatement of ten percent negligence penalty	24 IR 2615	00-0022 (1996-98): Assets and supplies	25 IR 263
98-0500 (1995-97): Applicability of the state gross retail tax on items of equipment leased to taxpayer	25 IR 595	00-0026 (1996-98): Packaging supplies	25 IR 264
98-0560: Abatement of penalty and interest assessed for late payment of the Indiana gross retail tax	24 IR 2003	00-0032P (1995): Tax administration - penalty	24 IR 1226
98-0594 (1995-97): Rental of tangible personal property; advertising; property used in provision of a service; rental of real estate; sales tax on gasoline; miscellaneous transactions; credit for sales taxes on collected; tax administration - penalty	25 IR 1383	00-0131 (1997): Agricultural equipment exemption	24 IR 2279
98-0736 (1994-96): Assessment - best information available	24 IR 2943	00-0139 (1996-98): Utilities; diesel fuel; batteries, repair and replacement parts; GRP & LVR purchases; gun and ammunition; sales tax paid at point of purchase	25 IR 612
98-0737 (1994-96): Assessment - best information available	24 IR 2945	00-0148 (1996-98): Service plans; capital cost reduction on leased vehicles	24 IR 2010
99-0036 (Supplemental) (1995-97): Purchase for resale exemption	24 IR 2297	00-0193 (1996-99): Remittance; tax administration - penalty	24 IR 2626
99-0046 ST (1995-97): Retail sale; tax administration - penalty	25 IR 256	00-0197 (1996-98): Tax administration - penalty	24 IR 1228
		00-0201 (1992-95): Responsible officer liability - duty to remit sales, use, and withholding taxes	24 IR 2951
		00-0208 (1996-98): Assessment of use tax on the purchase of annual reports, proxy statements, and videotapes	25 IR 1393
		00-0230P (3/31/99): Tax administration - penalty	24 IR 1231
		00-0233 (1995-97): Unloaders; scissors lifts and pallet lifts; stretch wrap; materials purchased by contractors; tax administration - penalty	25 IR 268

Cumulative Table of Nonrule Policy Documents

Digest	Published	Digest	Published
00-0236 (1996-98): Duplicate assessments; characterization of restaurant equipment; electric utility study	24 IR 4319	01-0164P (1998-99): Tax administration - penalty	25 IR 625
00-0236 (Supplemental) (1996-98): Characterization of restaurant equipment under rehearing standard of review	25 IR 1400	01-0184P (1997-99): Tax administration - penalty	25 IR 976
00-0237 (Supplemental) (1996-98): Characterization of restaurant equipment under rehearing standard of review	25 IR 1400	01-0220P (1997-99): Tax administration - penalty	25 IR 979
00-0238 (1996-97): Riverboat casino; printing and duplication; tax administration - penalty	25 IR 271	01-0202P (1997-98): Tax administration - penalty	25 IR 627
00-0293P (10/31/99): Tax administration - penalty	24 IR 1231	01-0227 (1995): Responsible officer liability	25 IR 1399
00-0337 (1998-99): Equipment given away	24 IR 2954	Withholding Tax:	
00-0335 (1994-96): Sales and withholding tax - responsible officer liability	24 IR 3314	97-0411 (1992-96): Unpaid withholding tax levied against taxpayer as responsible corporate officer; liability for unpaid gross retail taxes levied against taxpayer as a responsible corporate officer	24 IR 1993
00-0356 (1997-98): Delivery charges; tax administration - penalty	24 IR 2020	98-0752 (1995-97): Employee v. independent contractor; safe haven; tax administration - penalty	24 IR 2275
00-0361P (1997-99): Tax administration - penalty	24 IR 1233	99-0078P (1995-97): Tax administration - penalty	24 IR 1547
00-0375 (1997): Withholding, sales, and riverboat admissions tax - Riverboat building credit - claim for credit	24 IR 2282	99-0203 (1995-97): Nonresident shareholders	24 IR 2621
00-0376 (1997): Withholding, sales, and riverboat admissions tax - Riverboat building credit - claim for credit	24 IR 2282	99-0522P (1996): Tax administration - penalty, interest	24 IR 2623
00-0377 (1997): Withholding, sales, and riverboat admissions tax - Riverboat building credit - claim for credit	24 IR 2282	99-0523 (1996): Tax administration - penalty, interest	24 IR 2624
00-0380P (1997-99): Tax administration - penalty	24 IR 2021	00-0239 (1996-97): Tax administration - penalty	25 IR 273
00-0383P (1997-99): Tax administration - penalty	24 IR 2284	00-0244 (1996): Levies against taxpayer as responsible corporate officer	24 IR 2015
00-0395P (1993-96): Tax administration - penalty	24 IR 2021	00-0404P (11/30/99): Tax administration - penalty	24 IR 2023
00-0412P (1997-99): Tax administration - penalty, interest	24 IR 2023	00-0421 (1988-90): Responsible officer liability	25 IR 274
00-0412P (1997-99): Tax administration - penalty, interest	24 IR 2024	00-0463P (1997-99): Tax administration - penalty	24 IR 2287
00-0422P (1998): Tax administration - penalty	24 IR 2286	01-0006P (1997-98): Tax administration - penalty	24 IR 2958
00-0425P (1997-99): Tax administration - penalty	24 IR 2025	01-0035 (1988-90): Responsible officer liability	25 IR 282
00-0428P (7/00): Tax administration - penalty	24 IR 2286	Revenue Rulings:	
00-0431P (1997-99): Tax administration - penalty	24 IR 2026	00-02 FIT (10/11/00): Financial institutions tax - attribution of receipts	24 IR 1236
00-0437 (1997-99): Imposition of sales tax on exempt items, sundries, and rental and other items; tax administration - penalty	25 IR 278	00-05 IT (12/4/00): Gross income tax - limited partnership electing to be treated as a corporation for federal income taxation; adjusted gross income tax and supplemental net income tax - limited partnership eligibility for consolidated filing	24 IR 1555
00-0438 (1997-99): Repair and service contracts; storage tanks; tax administration - penalty	25 IR 280	00-07 IT (10/17/00): Gross income tax - determination of Indiana gross income tax rate for provision of certain services	24 IR 1237
00-0472 (2000): Medical equipment and devices; tax administration - penalty	24 IR 2289	00-09 ST (10/31/00): Application of sales/use tax on a catering service's service charges	24 IR 1239
00-0475P (8/00): Tax administration - penalty	24 IR 2290	01-01 IT (1/5/01): Gross income tax - limited liability company electing to be treated as a partnership for federal income taxation	24 IR 2033
00-0478P (1997-99): Tax administration - penalty	24 IR 2291	01-01 ST (3/23/01): Sales/use tax - "Merchant" electric power generating station and wholesale sales of electricity	24 IR 2965
00-0479P (1997-99): Tax administration - penalty	24 IR 2291	01-02 IT (2/6/01): Gross income tax - agency	24 IR 2298
00-0480P (1997-99): Tax administration - penalty	24 IR 2292	01-02 ST (3/23/01): Sales/use tax - "Merchant" electric power generating station and wholesale sales of electricity	24 IR 2967
00-0483P (1998-99): Tax administration - penalty	24 IR 2293	01-03 IT (2/6/01): Gross income tax - agency	24 IR 2300
01-0007P: (1997-99): Tax administration - penalty	24 IR 2630	01-03 ST (5/4/01): Sales/use tax - Purchase of low vision systems	24 IR 3317
01-0011 (1998): Applicability of the Indiana use tax on construction materials purchased out-of-state; abatement of the ten percent negligence penalty; request for abatement of interest	24 IR 2959	01-04 IT (2/19/01): Adjusted gross income tax - attribution of nonresident partners' distributive shares of partnership income, gain, loss, and deduction to sources within Indiana	24 IR 2639
01-0021P (1998-99): Tax administration - penalty	24 IR 4322	01-05 ST (6/28/01): Sales/use tax: Application of sales/use tax to assignee of lease; conditional sales	24 IR 4332
01-0025 (1997-99): Applicability of the state's gross retail tax to taxpayer's rental of customized mailings lists; prospective treatment of gross retail tax liability; abatement of the ten percent negligence penalty	25 IR 1394	01-06 IT (3/13/01): Adjusted gross income tax - prison investment credits	24 IR 2640
01-0029P (1997-98): Tax administration - penalty	24 IR 2293	01-06 ST (7/26/01): Sales tax: Application of sales tax to not-for-profit university; innkeeper's tax: application of innkeeper's tax to not-for-profit university	24 IR 4333
01-0030P (1996-98): Tax administration - penalty	24 IR 2631	01-07 IT (8/21/01): Income tax - Internet-based long distance telephone service	25 IR 288
01-0031P (1998-99): Tax administration - penalty	24 IR 2960	01-07 ST (7/26/01): Sales/use tax - Application of sales/use tax to banquet/catering service charge	24 IR 4334
01-0032P (1997-99): Tax administration - penalty	24 IR 2961	01-08 IT (8/1/01): Treatment of single member LLC electing under federal check-the-box regulations to be treated as a disregarded entity; qualification of company a taxpayer under Indiana financial institutions tax; treatment of income earned by a factoring company under Indiana FIT; attribution of interest income under Indiana FIT; elimination from Indiana	
01-0045P (1997-99): Tax administration - penalty	24 IR 2962		
01-0046P (1997-99): Tax administration - penalty	24 IR 2963		
01-0054P (1996-99): Tax administration - penalty	24 IR 2963		
01-0085 (1998-99): Uncollected sales tax	25 IR 976		
01-0109P (1997-99): Tax administration - penalty	24 IR 4323		
01-0110P (1997-99): Tax administration - penalty, interest	24 IR 4324		
01-0133P (1997-99): Tax administration - penalty	24 IR 4325		
01-0134P (1/96-5/97): Tax administration - penalty	24 IR 4326		
01-0136P (1996-98): Tax administration - penalty	24 IR 4326		
01-0155P (1997): Tax administration - penalty	25 IR 286		

Cumulative Table of Nonrule Policy Documents

Digest	Published	Digest	Published
gross income tax of income and deductions by member of a unitary group subject to GIT and another member of the unitary group subject to FIT; elimination of sales between members of unitary group, in computation of apportionment factor; classification and attribution of interest income derived from intercompany loans under FIT	25 IR 290		
01-08 ST (8/24/01): Sales/use tax - Prepaid telephone services	25 IR 292		
01-09 IT (9/11/01): Gross income tax, adjusted gross income tax, supplemental net income tax, sales/use tax, and payroll tax - Proposed business restructurings	25 IR 630		
01-09 ST (9/11/01): Sales/use tax - Sale of club memberships	25 IR 633		
01-10 IT (10/11/01): Gross income tax, adjusted gross income tax, and supplemental net income tax - Nexus	25 IR 986		
01-10 ST (9/19/01): Sales/use tax - Taxability and reporting requirements concerning a federal "like-kind exchange" transaction	25 IR 634		
01-11 IT (11/8/01): Gross income tax - Satellite television programming services	25 IR 1402		
Tax Policy Directives:			
12: Charity gaming (9/01): Interpretation and application of charity gaming amendments contained in P.L.129-2001, SECTION 1	25 IR 636		
TAX COMMISSIONERS, STATE BOARD OF			
County computer system certification	25 IR 292		
		For Cumulative Tables of Nonrule Policy Documents printed in the Indiana Register in previous years, consult the following table:	
		1982	See 5 IR 2586 (December 1982)
		1983	See 7 IR 252 (December 1983)
		1984	See 8 IR 1220 (June 1985)
		1985	See 9 IR 932 (January 1986)
		1986	See 10 IR 173 (October 1986)
		1987	See 11 IR 2786 (April 1988)
		1988	See 12 IR 1023 (January 1989)
		1989	See 13 IR 791 (January 1990)
		1990	See 14 IR 956 (January 1991)
		1991	See 15 IR 651 (January 1992)
		1992	See 16 IR 1311 (January 1993)
		1993	See 17 IR 897 (January 1994)
		1994	See 18 IR 1166 (January 1995)
		1995	See 19 IR 954 (January 1996)
		1996	See 20 IR 1040 (January 1997)
		1997	See 21 IR 1628 (January 1998)
		1998	See 22 IR 1324 (January 1999)
		1999	See 23 IR 1013 (January 2000)
		2000	See 24 IR 1241 (January 2001)
		2001	See 25 IR 1406 (January 2002)